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Finance 1979-80

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
EDUCATION DIVISION
WASHINGTON, D.C. 20202

HIGHER EDUCATION GENERAL INFORMATION SURVEY (HEGIS XIV)

FINANCIAL STATISTICS OF INSTITUTIONS OF HIGHER
EDUCATION FOR FISCAL YEAR ENDING 1979

PLEASE
READ
INSTRUCTIONS
BEFORE
COMPLETING
THIS FORM.

FORM APPROVED
OMB NO. 51-R0566

1. INSTITUTION CODE NUMBER

002554

2. DUE DATE

October 31, 1979

Each item on this page should be completed by all institutions. Please return the completed form either directly to Department of Health, Education, and Welfare, Education Division, National Center for Education Statistics, ATTN: Room 3073-HEGIS, 400 Maryland Avenue, SW., Washington, D.C. 20202, or to the HEGIS coordinator, if there is a HEGIS coordinator in your State.

3. NAME AND MAILING ADDRESS OF INSTITUTION OR CAMPUS COVERED BY THIS REPORT

FROM
U OF NEBRASKA AT OMAHA
60TH AND DODGE STREET
OMAHA NE 68132

PUB F
002554

1

68182

4. NAME AND TITLE OF RESPONDENT

Joseph L. Huebner
Controller

5. TELEPHONE NUMBER OF RESPONDENT (area code, local number, and extension)

(402) 554-2737

6. PLEASE NOTE THAT EACH INSTITUTION, BRANCH, CAMPUS OR OTHER ENTITY SEPARATELY CERTIFIED BY THE ACCREDITATION AND INSTITUTIONAL ELIGIBILITY UNIT OF THE U.S. OFFICE OF EDUCATION, WITH ITS OWN FICE CODE, AND LISTED SEPARATELY IN THE EDUCATION DIRECTORY - HIGHER EDUCATION, SHOULD BE REPORTED ON A SEPARATE SURVEY FORM AND NOT INCLUDED OR COMBINED WITH ANY OTHER SUCH CERTIFIED UNIT. BRANCHES, CAMPUSES, AND OTHER ORGANIZATIONAL ENTITIES NOT SEPARATELY CERTIFIED SHOULD BE INCLUDED WITH THE APPROPRIATE INSTITUTION OR BRANCH REPORT. IF SUCH ARE INCLUDED IN THIS REPORT, PLEASE LIST THEM BELOW.

ARE DATA FOR THIS UNIT INCLU- ED IN THIS REPORT?	NAME OF BRANCH AND/OR OTHER CAMPUS	ADDRESS (city, State, and ZIP code)
<input type="checkbox"/> YES <input type="checkbox"/> NO		
<input type="checkbox"/> YES <input type="checkbox"/> NO		
<input type="checkbox"/> YES <input type="checkbox"/> NO		

7. IF THE EDUCATIONAL ORGANIZATION OR ENTITY COVERED BY THIS SURVEY REPORT IS PART OF A MULTI-CAMPUS INSTITUTION, OR PART OF A SYSTEM OF INSTITUTIONS, PLEASE ENTER THE NAME OF THE INSTITUTION OR SYSTEM BELOW.

IF NOT APPLICABLE, CHECK HERE ☐

University of Nebraska System

DEFINITIONS

MULTI-CAMPUS INSTITUTION. An organization bearing a resemblance to an institutional system, but unequivocally designated as a single institution with either of two organizational structures: (1) an institution having two or more campuses responsible to a central administration (which central administration may or may not be located on one of the administratively equal campuses) or (2) an institution having a main campus with one or more branch campuses attached to it.

MAIN CAMPUS. In those institutions comprised of a main campus and one or more branch campuses, the main campus (sometimes called the parent institution) is usually the location of the core, primary, or most comprehensive program. Unless the institution-wide or central administrative office for such institutions is reported to be at a different location, the main campus is also the location of the central administrative office.

BRANCH CAMPUS. A campus of an institution of higher education which is organized on a relatively permanent basis (i.e., has a relatively permanent administration), which offers an organized program or programs of work of at least 2 years (as opposed to courses), and which is located in a community different from that in which its parent institution is located. To be considered in a community different from that of the parent institution, a branch shall be located beyond a reasonable commuting distance from the main campus of the parent institution.

INSTITUTIONAL SYSTEM. A complex of two or more institutions of higher education, each separately organized or independently complete, under the control or supervision of a single administrative body.

PART A - CURRENT FUNDS REVENUES BY SOURCE FOR FISCAL YEAR ENDING 1979

SOURCE	LINE NO.	AMOUNT (whole dollars)
TUITION AND FEES	1	\$7,658,471
GOVERNMENT APPROPRIATIONS		
FEDERAL TOTAL → through State channels → \$	2	
STATE	3	15,819,474
LOCAL	4	20,311
GOVERNMENT GRANTS & CONTRACTS		
FEDERAL UNRESTRICTED	5	244,717
FEDERAL RESTRICTED	6	3,260,526
STATE UNRESTRICTED	7	12,243
STATE RESTRICTED	8	314,576
LOCAL UNRESTRICTED	9	6,813
LOCAL RESTRICTED	10	143,326
PRIVATE GIFTS, GRANTS AND CONTRACTS UNRESTRICTED	11	28,687
PRIVATE GIFTS, GRANTS AND CONTRACTS RESTRICTED	12	457,972
ENDOWMENT IN-COME UNRESTRICTED	13	---
ENDOWMENT IN-COME RESTRICTED	14	37,708
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES	15	484,136
SALES AND SERVICES OF AUXILIARY ENTERPRISES	16	3,284,049
SALES AND SERVICES OF HOSPITALS	17	---
OTHER SOURCES	18	479,230
INDEPENDENT OPERATIONS	19	---
TOTAL CURRENT FUNDS REVENUES (sum of Lines 1 through 19)	20	\$32,252,320

PART B - CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS FOR FISCAL YEAR ENDING 1979

FUNCTION	LINE NO.	AMOUNT (whole dollars)
EDUCATIONAL AND GENERAL		
INSTRUCTION	1	\$15,150,889
RESEARCH	2	581,390
PUBLIC SERVICE	3	393,733
ACADEMIC SUPPORT → includes libraries of 5 \$	4	4,171,989
STUDENT SERVICES	6	1,897,950
INSTITUTIONAL SUPPORT	7	2,983,271
OPERATION AND MAINTENANCE OF PLANT	8	2,726,028
SCHOLARSHIPS AND FELLOWSHIPS		
AWARDS FROM UNRESTRICTED FUNDS	9	812,826
AWARDS FROM RESTRICTED FUNDS	10	323,026
EDUCATIONAL AND GENERAL MANDATORY TRANSFERS	11	20,638
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS (sum of Lines 1 through 4, and Lines 6 through 11)	12	29,061,740
AUXILIARY ENTERPRISES →	14	2,893,091
includes mandatory transfers of → 13 \$		20,000
HOSPITALS →	16	---
includes mandatory transfers of → 15 \$		---
INDEPENDENT OPERATIONS →	18	---
includes mandatory transfers of → 17 \$		---
TOTAL CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS (sum of Lines 12, 14, 16, and 18)	19	\$31,954,831

PART C- PHYSICAL PLANT ASSETS FOR FISCAL YEAR ENDING 1979

TYPE OF ASSET (1)	LINE NO.	BOOK VALUE AT BEGINNING OF YEAR (2)	ADDITIONS DURING YEAR (3)	DEDUCTIONS DURING YEAR (4)	BOOK VALUE AT END OF YEAR (5)	CURRENT REPLACEMENT VALUE (estimate) (6)
LAND	1	\$2,979,808	\$---	\$---	\$2,979,808	
BUILDINGS	2	29,635,478	4,012,622	---	33,648,100	\$52,856,190
EQUIPMENT	3	8,458,701	366,407	1,983,820	6,841,288	

PART D - INDEBTEDNESS ON PHYSICAL PLANT FOR FISCAL YEAR 1979

INSTITUTION CODE NUMBER

002554

BALANCE AND TRANSACTION	LINE NO.	AMOUNT (whole dollars)	
BALANCE OWED ON PRINCIPAL AT BEGINNING OF YEAR	1	\$ 95,000	
ADDITIONAL PRINCIPAL BORROWED DURING YEAR	2	---	
PAYMENTS MADE ON PRINCIPAL DURING THE YEAR	3	19,000	
BALANCE OWED ON PRINCIPAL AT END OF YEAR (Line 1, plus Line 2, minus Line 3)	4	\$ 76,000	
INTEREST PAYMENTS ON PHYSICAL PLANT INDEBTEDNESS	5	\$ 3,800	

PART E - DETAILS OF ENDOWMENT ASSETS FOR FISCAL YEAR ENDING 1979

BALANCE AND TRANSACTION	LINE NO.	BOOK VALUE (1)	MARKET VALUE (2)
VALUE OF ENDOWMENT AT THE BEGINNING OF THE FISCAL YEAR	1	\$ 354,747	\$ 333,374
VALUE OF ENDOWMENT AT THE END OF THE FISCAL YEAR	2	353,243	368,040
ENDOWMENT YIELD (dividends, interest, rents, royalties, etc.)	3	AMOUNT → \$ 18,448	

PART F - STATEMENT OF CHANGES IN FUND BALANCES FOR FISCAL YEAR ENDING 1979

	LINE NO.	CURRENT FUNDS		LOAN FUNDS (3)	ENDOWMENT FUNDS (4)	ANNUITY AND LIFE INCOME FUNDS (5)	PLANT FUNDS (6)
		UNRESTRICTED (1)	RESTRICTED (2)				
ADDITIONS	1	\$ 28,038,212	\$ 4,455,849	\$ 209,380	\$ 827	\$ ---	\$ 4,402,861
DEDUCTIONS	2	27,700,085	4,490,898	132,137	2,331	---	2,017,615
TOTAL TRANSFERS INTO/ (OUT OF)	3	(83,507)	---	20,638	---	---	20,000
SUMMARY							
NET INCREASE/ (DECREASE) FOR YEAR	4	254,620	(35,049)	97,881	(1,504)	---	2,405,246
FUND BALANCE AT BEGINNING OF YEAR	5	2,415,877	425,573	1,821,005	354,747	---	41,066,403
FUND BALANCE AT END OF YEAR	6	2,670,497	390,524	1,918,886	353,243	---	43,471,649

PART G – TO BE COMPLETED BY PUBLIC INSTITUTIONS ONLY

INSTITUTION CODE NUMBER

002554

ITEM		LINE NO.	AMOUNT (whole dollars)		
I. SELECTED REVENUES					
A. GROSS CHARGES FROM SALES AND SERVICES OF AGRICULTURAL EXTENSION SERVICES AND EXPERIMENT STATIONS		1	\$	---	
B. TWO-YEAR INSTITUTIONS ONLY – RECEIPTS FROM PROPERTY AND NONPROPERTY TAXES		2	\$	---	
C. INTERGOVERNMENTAL REVENUES (all funds)	LINE NO.	AUXILIARY ENTERPRISES (1)	HOSPITALS (Exclude Medicare) (2)	AGRICULTURAL EXTENSION/EXPERIMENT SERVICES (3)	EDUCATION AND OTHER (4)
1. RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT	3				
2. FEDERAL FUNDS RECEIVED THROUGH STATE CHANNELS - INCLUDE MEDICAID	4				
II. EXPENDITURE (all funds - exclude interfund transfers)					
A. CURRENT EXPENDITURES		5			
1. GROSS SALARIES AND WAGES		809,013			17,522,645
2. OTHER CURRENT EXPENDITURE (See Instructions for Part G)	6	2,049,102			12,745,365
B. CAPITAL OUTLAY		7			
1. CONSTRUCTION					4,012,622
2. EQUIPMENT	8	14,976			351,431
3. LAND	9				
C. TOTAL INTEREST PAID FROM ALL FUNDS	10	\$ 3,800			
III. DEBT OUTSTANDING, ISSUED, AND RETIRED					
A. NONGUARANTEED LONG TERM DEBT		LINE NO.	AMOUNT (whole dollars)		
1. TOTAL OUTSTANDING AT BEGINNING OF FISCAL YEAR		11	\$ 95,000		
2. TOTAL ISSUED DURING FISCAL YEAR		12	---		
3. TOTAL RETIRED DURING FISCAL YEAR		13	19,000		
4. TOTAL OUTSTANDING AT END OF FISCAL YEAR (line 11 plus line 12, minus line 13)		14	\$ 76,000		
B. SHORT-TERM (interest-bearing) DEBT		15	\$ N/A		
1. AMOUNT OUTSTANDING AT BEGINNING OF FISCAL YEAR					
2. AMOUNT OUTSTANDING AT END OF FISCAL YEAR		16	N/A		
IV. CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR		AMOUNT AT END OF FISCAL YEAR			
TYPE OF ASSET (1)	LINE NO.	HELD IN SINKING FUNDS (see definitions) (2)	HELD IN BOND FUNDS (see definitions) (3)	HELD IN ALL OTHER FUNDS, EXCEPT FOR ANY EMPLOYEE-RETIREMENT FUND (4)	
A. CASH AND DEPOSITS	17	\$	\$	\$ 3,433,391	
B. FEDERAL SECURITIES – U.S. TREASURY OBLIGATIONS	18				
C. FEDERAL AGENCY SECURITIES	19				
D. STATE AND LOCAL GOVERNMENT SECURITIES	20				
E. OTHER SECURITIES	21			387,750	

NOTE: Use attachments for comments, supplemental information, etc.

Dept. of Agriculture project grants). On line 4 report Federal monies received through State government agencies including Medicaid payments. All data provided in column (2) should pertain to hospitals in which service to the community or State is paramount (not infirmaries for students).

LINE 5. Report for the functions identified in the column headings gross salaries and wages of the academic and non-academic staff, paid student help, and part-time employees without deduction of withholdings for income tax or employee contributions for social security or retirement coverage. Do not include employer contributions for retirement and other benefits on this line.

LINE 6. Report for the functions identified in the column headings other current expenditures (such as for supplies, materials, contractual services, insurance, etc.). The following types of payments should be excluded from this line: (1) interest on debt, (2) retirement of debt, (3) scholarships and fellowships, (4) capital outlay, (5) investment in securities, (6) making loans, (7) employer contributions of a State education institution to a State administered employee-retirement system, (8) employer contributions of a local education institution to a locally administered employee-retirement system, and (9) interfund transfers.

LINES 7 through 9. Report on line 7 expenditures (from bond fund proceeds and all other funds) for the construction of new structures and other improvements, additions, replacements, and major alterations. Include in column (4) outlays for physical plant utilized by the departments, colleges, schools, and instructional divisions of the institution. Also, include outlays for administrative plant and libraries. On line 8 enter expenditures for the purchase of equipment (replacements as well as additions) and on line 9 the purchase of land and existing structures.

LINE 10. Amount of interest paid including any interest on short-term or nonguaranteed obligations as well as general obligations. Exclude debt principal retirement.

LINES 11 through 14. Report bonds, mortgages, etc., with an original term of more than one year, which are payable solely from pledged earnings, charges, or fees (e.g., dormitory, stadium, and student-union revenue bonds). Include any loans (not "Commitments") from H.H.F.A. and other Federal agencies. Exclude guaranteed long-term debt (i.e., those obligations that are issued by the State and backed by a pledge of credit to the State).

LINES 15 and 16. Report anticipation notes, interest-bearing warrants and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations. Do not include interfund loans, or advances from State funds.

LINES 17 through 21. Report amounts of cash on hand and on deposit, and security holdings (at par value) as to all funds and accounts of your institution except agency accounts held in private trust or custodial capacity, and any contributory employee-retirement system funds. Include endowment funds, loan funds, and plant funds, as well as current funds. Exclude accounts receivable, value of property other than securities, and any amounts held for your institution by the State Treasurer. Sinking funds (column (2)) are reserves held specifically for redemption of long-term debt reported on line 14 (but exclude any amounts for interest obligations). Bond funds (column (3)) are funds established to account for the proceeds of bond issues pending their disbursement.

LINE 19. Report the obligations of the following seven government-owned agencies: CCC, Export-Import Bank, Federal Financing Banks, FHA, GNMA, Postal Service, and TVA.

(COLUMN 6). Report or estimate the current costs to replace all buildings owned or utilized by the institution. Report recent appraisal value or what is currently carried as insurance replacement value. Do not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a book value figure.

Part D. Indebtedness of physical plant for fiscal year ending 1979

In Part D, report data on indebtedness liability against the physical plant. Include auxiliary enterprises facilities as well as educational and general facilities. Examples of auxiliary enterprises facilities are those used for operation of housing, food service, bookstores, and other units which are classified as auxiliary enterprises. Enter zeroes or NA's if your institution has no indebtedness.

LINE 1. Balance owed on indebtedness principal at the beginning of the year is that amount shown in the liability section of the plant fund balance sheet.

LINE 2. Additional principal borrowed during the year is loans negotiated through bonds, mortgages, notes, or any other type of financing (including short-term notes) and amounts borrowed from other institutional funds for physical plant.

LINE 3. Payments on plant loans principal during the year is the amount used to reduce the principal of loans, regardless of the source of funds.

LINE 4. Balance owed on indebtedness principal at the ending of the year is that amount shown in the liability section of the plant fund balance sheet. It is the sum of line 1 plus line 2, less line 3.

LINE 5. Interest payments on physical plant indebtedness. Report the total interest charges paid during the fiscal year on physical plant indebtedness. Exclude principal repayments (see line 3).

Part E. Details of endowment assets for fiscal year ending 1979

In Part E, report the amounts of gross investments of endowment, term endowment and quasi-endowment (funds functioning as endowment). DO NOT reduce investments by liabilities for Part E. (Part F column 4 requests endowment funds net of liabilities and therefore may be different from the totals reported for Part E.)

LINE 1. Value of endowment at the beginning of the fiscal year. Report the book value of endowment in the first column and the market value in the second column. (If market value on some investments is not available, use whatever value was assigned by the institution in reporting market values in the annual financial report.)

LINE 2. Value of endowment at the end of the fiscal year. The book value of endowment at the end of the fiscal year is that figure shown on the accounting records of your institution. Report this value in column (1) and the market value of endowment at the end of the year in column (2).

LINE 3. Endowment yield (dividends, interest, rents, etc.). Yield includes all earnings (not realized gains) on investments of endowments regardless of distribution made of the earnings to various institutional funds.

Part F. Statement of changes in fund balances for fiscal year ending 1979

The "Statement of Changes in Fund Balances" describes the total institutional flow of funds into, out of, and among all the various fund groups. Also included is a summary of the net effect of these flows (including beginning and ending balances) for each fund group. (See Figure 4 in the *Higher Education Finance Manual*.)

LINE 1. Additions. Report all moneys, excluding transfers, added to any fund group during the fiscal year.

LINE 2. Deductions. Report all funds, except transfers, flowing out of any of the fund groups during the fiscal year.

LINE 3. Total transfers into/(out of). Report mandatory and nonmandatory transfers flowing into or out of any of the fund groups during the fiscal year. Transfers are self-balancing across the columns. That is, every transfer results in an equal addition (shown as a positive figure in the receiving fund group column) and deduction (shown as a negative figure in parentheses in the donor fund group column), *therefore the net result always will be zero.*

LINE 4. Net increase (decrease) for year. Report the net change in fund balances from the beginning to the ending of the fiscal year. It is the difference between lines 6 and 5. A net increase is reported as a positive figure and a net decrease is reported as a negative figure (in parentheses).

LINE 5. Fund balance at beginning of year. Report the total of the fund balance prior to any of the flows additions, deductions, and transfers described in the statement for that fund group.

LINE 6. Fund balance at end of year. Report the total for the fund balance after all of the additions, deductions, and transfers described in the statement.

COLUMN (1). Unrestricted current funds. Report those funds that the institution's management may use for any purpose it deems necessary. Include unrestricted funds that are designated by the institution's governing board for a specific use.

COLUMN (2). Restricted current funds. Report those funds that are given to the institution for a very specific aspect of the institution's current operations.

COLUMN (3). Loan funds. Report those funds that have been loaned, or are available for loans to students, faculty, and staff. Do not include loans made to the institution.

COLUMN (4). Endowment funds. This fund group includes funds whose principal is nonexpendable and that are intended to be invested to provide earnings for institutional use. Include term endowment and quasi-endowment funds.

COLUMN (5). Annuity and life income funds. This category includes all funds carrying a stipulation that the institution make payments to one or more specified beneficiaries.

COLUMN (6). Plant funds. Report all unexpended plant funds, funds for renewal and replacement, funds for debt service charges and for the retirement of indebtedness, and the amount of institutional funds invested in physical plant facilities (other than those of endowment and similar funds).

Part G. To be completed by PUBLIC institutions only

Part G is designed to meet the data needs of the Bureau of the Census, U.S. Department of Commerce. It is to be completed by publicly controlled institutions only. The set of instructions, definitions, and reporting procedures for Part G differs from that for Part A through F. The instructions are consistent with the U.S. Department of Commerce's classification manual for public jurisdictions that are applied to the finances of all governments. For additional clarification on Part G, call Mr. Howard Sales or Mr. Ulvey Harris, Bureau of the Census, at (301) 763-2892.

LINE 1. Include receipts from sale of products of agricultural experiment station farms and for agricultural extension services.

LINE 2. This information should only be furnished by two-year institutions which are in part financed from taxes levied specifically for the support of an educational institution(s). Include taxes for current restricted and unrestricted funds as well as for plant funds and for debt service.

LINES 3 and 4. Include only Federal funds received for hospitals and agricultural experiment stations and extension services. On line 3 report funds received directly from the Federal Government (e.g., HEW and

Part B. Current funds expenditures and mandatory transfers for fiscal year ending 1979

Report both unrestricted and restricted current funds expenditures in the following functional classifications:

LINE 1. Instruction. Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service which are not separately budgeted should be included in this classification. Include expenditures for both credit and noncredit activities. Exclude expenditures for academic administration where the primary function is administration (e.g., academic deans). This category includes the following subcategories: general academic instruction; occupational and vocational instruction; special session instruction, community education; preparatory and adult basic education; and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

LINE 2. Research. This category includes all funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Do not report non-research sponsored programs (e.g., training programs).

LINE 3. Public service. Report all funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Include expenditures for community services and cooperative extension services.

LINE 4. Academic support. This category includes expenditures for the support services that are an integral part of the institution's primary missions of instruction, research, or public service. Include expenditures for libraries (line 5), museums, galleries, audio/visual services, academic computing support, ancillary support, academic administration, and personnel development, and course and curriculum development. (Include line 5 expenditures in the line 4 total for academic support.) Line 4 is NOT the sum of lines 1, 2, and 3.

LINE 6. Student services. Report funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. Examples are career guidance, counseling, financial aid administration, student health services (except when operated as a self-supporting auxiliary enterprise).

LINE 7. Institutional support. Report expenditures for the day-to-day operational support of the institution, excluding expenditures for physical plant operations. Include general administrative services, executive direction and planning, legal and fiscal operations, and community relations.

LINE 8. Operation and maintenance of plant. Report all expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Do not include expenditures made from the institutional plant funds accounts.

LINES 9 and 10. Scholarships and fellowships. This category applies only to monies given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. Do not report Federal Basic Educational Opportunity Grants, ROTC scholarships, or other programs where the institution is not allowed to select the recipient of the grant. Aid to students in the form of tuition or fee remissions should be included. (Exclude those remissions which are granted because of faculty or staff status. Charge these to staff benefits.) [Do not report College Work Study program expenses here; report these expenses where the student served (e.g., dining halls, line 14; for a professor, line 1, etc.). If necessary, estimate.]

LINE 11. Educational and general mandatory transfers. Mandatory transfers from current funds are those that must be made in order to fulfill a binding legal obligation of the institution. Report mandatory debt-

service provisions relating to academic and administrative buildings, including (1) amounts set aside for debt retirement and interest, and (2) required provisions for renewal and replacements to the extent not financed from other sources.

LINE 12. Total educational and general expenditures and mandatory transfers. Enter here the sum of lines 1 through 4 plus 6 through 11.

LINE 13. Mandatory transfers for auxiliary enterprises. Report the amount transferred from current funds for mandatory debt service provisions relating to auxiliary enterprises. Examples include maintenance reserves.

LINE 14. Auxiliary enterprises. This category includes those essentially self-supporting operations which exist to furnish a service to students, faculty, or staff, and which charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, college stores, and intercollegiate athletics. (Include the mandatory transfers amount on line 13 in the line 14 amount.)

LINE 15. Mandatory transfers for hospitals. Report the amount transferred from current funds for mandatory debt service provisions relating to hospitals.

LINE 16. Hospitals. Report all expenditures, except depreciation, associated with the operation of the hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. (Include the mandatory transfers amount on line 15 in the line 16 amount.)

LINE 17. Mandatory transfers for independent operations. Report the amount transferred from current funds for mandatory debt service provisions relating to independent operations.

LINE 18. Independent operations. Include all funds expended for operations that are independent of or unrelated to the primary missions of the institution, although they may indirectly contribute to the enhancement of these programs. This category is generally limited to expenditures of a major Federally Funded Research and Development Center. Do not include the expenditures of operations owned and managed as investments of the institution's endowment funds. (Include the line 17 amount in the line 18 amount.)

LINE 19. Total current funds expenditures and mandatory transfers. Report the sum of lines 12, 14, 16, and 18.

Part C. Physical plant assets for fiscal year ending 1979

Report the values of land, buildings, and equipment owned, rented, or utilized by the institution. Do not include those plant values which are a part of endowment or other capital fund investments in real estate. Data for your institution which are not kept on the books of account of your institution, but are kept in the records of another organization or agency for your institution, should be included (e.g., State schools should report physical plant even though records are maintained by a State agency). Exclude construction in progress; report completed buildings as an addition when accepted.

LINES 1, 2, and 3. Report the book values of land, buildings, and equipment.

COLUMN (2). Book value of plant at the beginning of fiscal year is intended as the dollar amount of value as shown on the institution's accounting records.

COLUMN (3). Additions during the year are additions to plant made through purchase, by gift-in-kind from donor, and from other additions.

COLUMN (4). Deductions from the plant are deductions resulting from selling, razing, fire or other hazards, or other disposition of assets.

COLUMN (5). Book value of plant at the ending of the fiscal year is intended as the dollar amount of value as shown on the institution's accounting records. Column (5) is the sum of columns (2) and (3), less column (4).

HIGHER EDUCATION GENERAL INFORMATION SURVEY (HEGIS XIV)
DEFINITIONS AND INSTRUCTIONS
FINANCIAL STATISTICS OF INSTITUTIONS OF HIGHER EDUCATION FOR FISCAL YEAR ENDING 1979

GENERAL

The categories of current funds revenues (Part A), current funds expenditures and mandatory transfers (Part B), and the statement of changes in fund balances (Part F) are consistent with the *College and University Business Administration: Administrative Service* (published in 1974 by the National Association of College and University Business Officers), the *Higher Education Finance Manual* (published in 1975 by the National Center for Education Statistics), and with the *Audits of Colleges and Universities* (as amended August 31, 1974 by the American Institute of Certified Public Accountants).

If you need clarification on any of the definitions or instructions on Parts A-F, please call Mr. Norman Brandt, the survey director, at (202) 245-8392 in Washington, D.C. For clarification on Part G, call Mr. Howard Sales or Mr. Ulvey Harris, Bureau of the Census, at (301) 763-2892.

To avoid unnecessary overlapping of Federal surveys of the finances of your institution, this survey is designed to include the financial statistics previously collected by the U.S. Department of Commerce, Bureau of the Census Form F-15.

Publicly controlled institutions are asked to submit two copies of this survey form to the address below: one for use by the National Center for Education Statistics, and another for use by the Bureau of the Census.

Please complete this survey form and return it to the U.S. Department of Health, Education, and Welfare, Education Division, National Center for Education Statistics, ATTENTION: Room 3073-HEGIS, 400 Maryland Avenue, S.W., Washington, D.C. 20202, not later than October 31, 1979.

Please attach supplemental information, comments, etc., on a separate sheet.

All data reported should be whole dollars only, omit cents.

For any item in any part where exact data do not exist, please give estimates. Items referenced in specific instructions below will be referred to by their line numbers.

Part A. Current funds revenues by source for fiscal year ending 1979

Instructions for Part A. Current funds revenues include all unrestricted gifts and other unrestricted revenues earned during the fiscal year and restricted current funds to the extent that such funds were expended for current operating purposes.

LINE 1. Tuition and fees. Report all tuition and fees assessed against students for current operating purposes. Include tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Include here those tuitions and fees which are remitted to the State as an offset to the State appropriation. (Charges for room, board, and other services rendered by auxiliary enterprises are not reported here. See line 16.)

LINES 2, 3, and 4. Governmental appropriations include all amounts received from or made available to the institution through acts of a legislative body, except grants or contracts. These funds are for meeting current operating expenses and NOT for specific projects or programs. Examples are Federal land-grant appropriations and Federal revenue sharing funds (line 2). Federal appropriations received through State channels is a subset of line 2 and should be included in the line 2 total for Federal appropriations.

LINES 5-10. Governmental grants and contracts. Report revenues from governmental agencies which are for specific research projects or other types of programs. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Amounts equal to direct costs incurred should be recorded as charges against current restricted funds and reported as restricted current funds revenues (lines 6, 8, and 10). Related indirect costs recovered should be reported as unrestricted revenues (lines 5, 7, and 9). Do not include BEOGs.

LINES 11 and 12. Private gifts, grants and contracts. Private gifts and grants include revenues from private donors for which no legal consideration is involved. Private contracts include those funds for which specific goods and services must be provided to the funder as stipulation for receipt of the funds. Include only those gifts, grants, and contracts that are directly related to instruction, research, or public service. Moneys received as a result of gifts, grants, or contracts from a foreign government would be reported here. Include the estimated dollar amount of contributed services on line 11.

LINES 13 and 14. Endowment income. Report: (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes; and (3) income from funds held in trust by others under irrevocable trusts. Do not include capital gains or losses. If any such gains are spent for current operations, these should be treated as transfers, not revenues.

LINE 15. Sales and services of educational activities. Report revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products.

LINE 16. Sales and services of auxiliary enterprises. Report here all revenues generated by the auxiliary enterprise operations of the institution. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are residence halls, food services, student health services, college unions, college stores, barber shops, etc.

LINE 17. Sales and services of hospitals. Include the revenues (net of discounts and allowances) of a hospital operated by the institution. Do NOT include here gifts, grants, appropriations, research revenues, or endowment income. Include revenues of health clinics that are part of the hospital unless such clinics are part of the student health services program.

LINE 18. Other sources. Include all items of revenue not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Include revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).

LINE 19. Independent operations. Include all revenues associated with operations independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may indirectly contribute to these programs. This category generally includes only those revenues associated with major Federally Funded Research and Development Centers.

LINE 20. Total current funds revenues. Report here the sum of lines 1 through 19 inclusive.